IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 4TH JUNE 2007 / 14TH JYAISHTA 1929

WP(C).No. 13982 of 2007(M)

PETITIONER:

M.P.SAMPATH KUMAR, PROPRIETOR,
M/S. POSITVE SYSTEMS, COMPUTER AND COMPUTER PARTS
DEALERS, MADAKKAPPILLY LANE, KOCHI - 16.

BY ADV. SRI.S.ANANTHAKRISHNAN
SRI.N.K.SUBRAMANIAN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER, KVAT, CIRCLE IV,
COMMERCIAL TAXES, ERNAKULAM.

2. THE DY. COMMISSIONER, (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.E.K. GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ORDER OF ASSESSMENT DATED 18.12.2006

EXT.P2 TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 6.3.2007

EXT.P3 TRUE COPY OF THE APPLICATION FOR STAY DATED 6.3.2007

EXT.P4 TRUE COPY OF THE APPLICATION FOR EARLY HEARING DATED 6.3.2007

EXT.P5 TRUE COPY OF THE APPLICATION TO EXCUSE DELAY DATED 6.3.2007

EXT.P6 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 24.4.2007

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 13982 OF 2007

Dated this the 4th day of June, 2007

JUDGMENT

This Court at the time of admission directed payment of one third of the arrears as condition for stay. If the petitioner has remitted one third of the arrears due in terms of the interim order, there will be stay against recovery of the balance amount till disposal of the appeal. The appellate authority is directed to verify the payment and if payment is made by the petitioner, then hear the petitioner and dispose of the appeal within three months from the date of production of a copy of this judgment by the petitioner. If payment is not made then entire arrears could be recovered pending appeal. Since there is nine days delay in filing appeal on account of filing of rectification application and awaiting its result, there will be direction to the Deputy Commissioner (Appeals) to condone the delay and decide the appeal on merits.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge